

ry out the provisions of the Act, and declaring an emergency."

Have had the same under consideration and beg leave to differ with the majority report and beg leave to report said bill back to the Senate with the recommendation that it do not pass.

MARTIN,  
WIRTZ,  
RUSSEK.

#### FIFTH DAY.

Senate Chamber,  
Austin, Texas,

Monday, January 27, 1930.

The Senate met at 10 o'clock a. m., pursuant to adjournment, and was called to order by Lieutenant Governor Barry Miller.

The roll was called, a quorum being present, the following Senators answering to their names:

Beck.	McFarlane.
Berkeley.	Miller.
Cousins.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Pollard.
Hardin.	Russek.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Witt.
Love.	Woodul.
Martin.	Woodward.

Absent—Excused.

Greer.	Stevenson.
Moore.	Williamson.
Parr.	Wirtz.
Small.	

Prayer by the Chaplain.

Pending the reading of the Journal of yesterday, the same was dispensed with on motion of Senator Woodward.

Petitions and Memorials.

(See Appendix.)

Committee Reports.

(See Appendix.)

Bills and Resolutions.

By Senator Cunningham:

S. B. No. 9, A bill to be entitled "An Act fixing the compensation of county commissioners in every coun-

ty having a population of not less than 11,000, nor more than 11,015, according to the 1920 census, and

having a property valuation of not less than \$8,252,800, and not more than \$8,252,900, as shown by the approved tax rolls for the year of 1929, and prescribing how same shall be paid; and declaring an emergency."

Read first time and referred to Committee on State Affairs.

By Senators Parrish and Woodul:

S. B. No. 10, A bill to be entitled "An Act to amend Articles 2994, 3883, 3886, 3889, 3891, 3892, 3895, 3897, 3899, 3926, 3934, 7331, 7332 of the Revised Civil Statutes of Texas for 1925, repealing Articles 3887, 3900, 3912, 3932 of the Revised Civil Statutes of Texas for 1925, and all laws in conflict, all of said amended and repealed articles relating to fees and compensation of county officers, providing any unconstitutional parts of this Act shall not affect the remainder, declaring an emergency, and providing said Act shall become effective on January 1, 1931."

Read first time and referred to Committee on State Affairs.

By Senator Westbrook:

S. B. No. 11, A bill to be entitled "An Act amending Article 1052, Title 15, Chapter 3 of the Code of Criminal Procedure of Texas of 1925 as amended by Chapter 55, General and Special Laws, First Called Session, Forty-first Legislature, so as to increase the amount of the fee of each justice of the peace for each criminal action tried and finally disposed of before him; and declaring an emergency."

Read first time and referred to Committee on State Affairs.

By Senator Westbrook:

S. B. No. 12, A bill to be entitled "An Act amending Article 3936 of the Revised Civil Statutes of 1925 so as to fix certain fees of constables; and declaring an emergency."

Read first time and referred to Committee on State Affairs.

By Westbrook:

S. B. No. 13, A bill to be entitled "An Act fixing the salary of the county commissioners of certain counties according to the latest approved tax rolls of the county; and declaring an emergency."

Read first time and referred to Committee on State Affairs.

#### Senators Excused.

The following Senators were excused:

Senator Stevenson for today on account of important business, on motion of Senator Holbrook.

Senator Wirtz for today on account of important business, on motion of Senator Russek.

Senator Williamson for the week on account of important business, on motion of Senator Woodward.

Senator Greer for the week on account of sickness in his family, on motion of Senator Gainer.

Senator Small for today and tomorrow on account of important business, on motion of Senator Woodward.

Senator Parr for the week on account of important business, on motion of Senator Hornsby.

Senator Moore for today on account of death in his family, on motion of Senator Hyer.

#### Messages From the House.

The Chair recognized the Doorkeeper, who introduced a messenger from the House with the following message:

Hall of the House of Representatives,  
Austin, Texas, January 27, 1930.  
Hon. Barry Miller, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following resolutions:

S. C. R. No. 2, Petitioning the Governor to submit certain legislation.

H. C. R. No. 2, Providing for the appointment of a committee to investigate conditions pertaining to the Travis County Court House.

Respectfully submitted,  
LOUISE SNOW PHINNEY,  
Chief Clerk, House of Representatives.

Hall of the House of Representatives,  
Austin, Texas, January 27, 1930.  
Hon. Barry Miller, President of the Senate.

Sir: I am directed by the House to inform the Senate that the House has passed the following resolution:

H. C. R. No. 12, Expressing gratitude of the State of Texas to Brig-

adier General Wolters for patriotic services rendered.

Respectfully submitted,  
LOUISE SNOW PHINNEY,  
Chief Clerk, House of Representatives.

#### Communication Ordered Printed.

On motion of Senator Holbrook, a communication from the Hon. Scott Gaines, county judge of Brazoria County, was ordered printed in the Journal.

(See Appendix.)

#### H. C. R. No. 2.

The Chair laid before the Senate H. C. R. No. 2, Providing for the appointment of a committee to investigate conditions pertaining to the Travis County Court House.

The resolution was read and adopted.

#### Simple Resolution No. 9.

Senator Parrish sent up the following resolution:

Whereas, All of the elective employees of the Senate, except the Doorkeeper, are paid Ten Dollars per day, and

Whereas, The Doorkeeper is paid only Five Dollars a day, and

Whereas, Such apparent discrimination against him was an oversight and inadvertent on the part of the Senate and should be corrected, therefore, be it

Resolved by the Senate, That the salary of the Doorkeeper is hereby fixed at Ten Dollars per day effective January 20th, 1930.

PARRISH,  
GAINER.

Read and adopted by the following vote:

Yeas—18.

Beck.	McFarlane.
Berkeley.	Neal.
Cunningham.	Parrish.
Gainer.	Patton.
Hardin.	Russek.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Witt.
Love.	Woodul.

Nays—3.

Cousins.	Woodward.
DeBerry.	

**Present—Not Voting.****Martin.****Absent.****Miller.****Pollard.****Absent—Excused.****Greer.****Stevenson.****Moore.****Williamson.****Parr.****Wirtz.****Small.****Message From the Governor.**

The Chair recognized the Doorkeeper, who introduced a messenger from the Governor with the following message:

Executive Office,

Austin, Texas, January 27, 1930.

To the Members of the Forty-first Legislature:

In the message presented to you on last Tuesday, I made the statement: "No deficiency appropriations have been authorized by me since the last session of the Legislature." In preparing this message I had before me the statement of the Comptroller concerning the general revenue of the State. It made no reference to any deficiency appropriation, and since I did not recall authorizing any deficiency, I made the statement above quoted.

It has since come to my memory that the Highway Department made an application last October for a deficiency appropriation in the sum of one thousand two hundred sixty-seven dollars (\$1,267.00). This application was approved as to form by the Attorney General's Department and was approved by me.

I understand that some difference of opinion existed between the Comptroller's Department and the Highway Department over the question of which item of the Appropriation Bill the Highway Department should have asked to be supplemented by a deficiency. I assume, therefore, that the item never went into the accounts of the Comptroller's Department and for that reason was not mentioned in the statement to me, and it had escaped my memory. Therefore, I want to correct the above quoted statement and ask that this be printed in your journals as a correction.

Respectfully submitted,

DAN MOODY,  
Governor.

**Simple Resolution No. 10.**

Senator Hyer sent up the following resolution:

Whereas: Cy Leland of Texas Christian University, a West Texas boy who has gained national renown for his exceptional football and track activities and

Whereas, On February 8, 1930, he will represent Texas athletics in an intercollegiate track meet in New York City there to compete against the leading track stars of the nation,

Now, Therefore, Be It Resolved by the Senate That the good wishes of this body go with Cy Leland that he may gain further renown for himself and for Texas.

HYER.

Read and adopted.

**S. B. No. 1.**

Senator Witt moved to suspend the rule requiring committee reports to lie over 24 hours and to take up S. B. No. 1. The motion prevailed by the following vote:

Yeas—19.

Beck.	McFarlane.
Berkeley.	Neal.
Cunningham.	Parrish.
DeBerry.	Russek.
Gainer.	Thomason.
Holbrook.	Westbrook.
Hornsby.	Witt.
Hyer.	Woodul.
Love.	Woodward.
Martin.	

Nays—2.

Cousins.	Patton.
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**Absent.**

Hardin.	Miller.
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**Absent—Excused.**

Greer.	Small.
Moore.	Stevenson.
Parr.	Williamson.
Pollard.	Wirtz.

The Chair laid before the Senate the following bill:

By Senator Witt:

S. B. No. 1, A bill to be entitled "An Act providing for the reorganization of the Penitentiary of the State of Texas; for the purchase of lands therefor; for construction of

a central prison plant; providing for the disposition of the present penitentiary properties at Huntsville, Texas, and of certain of the farms now owned by the prison system; creating a special commission to select a proper site for said new prison plant, and to contract for and supervise the construction thereof, and defining the powers of said Commission; providing for the manufacturing and supplying to the Board of Control merchandise and supplies for State use by the prison system; authorizing and directing the State Board of Control and the State Highway Commission to purchase from the State Prison Board certain materials, supplies and labor needed for State use; making an appropriation to be used in carrying out the provisions of the Act, and declaring an emergency."

Read second time.

Senator Witt moved that further consideration of this bill be had by the Senate as a committee of the whole.

Senator Martin moved as a substitute that pending business be suspended and S. B. No. 4 be taken up. The motion prevailed by the following vote:

#### Yeas—23.

Beck.	McFarlane.
Berkeley.	Miller.
Cousins.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Russek.
Hardin.	Thomason.
Holbrook.	Westbrook.
Hornsby.	Witt.
Hyer.	Woodul.
Love.	Woodward.
Martin.	

Absent.

Pollard.

Absent—Excused.

Greer.	Stevenson.
Moore.	Williamson.
Parr.	Wirtz.
Small.	

#### Senate Bill No. 4.

The Chair laid before the Senate the following bill:

By Senator Martin:

S. B. No. 4, A bill to be entitled

"An Act providing that in all counties where the county attorney performs the duties of the county attorney and district attorney, the county attorney may appoint one or more assistants who need not possess the qualifications provided for county attorneys; providing for the manner of appointments and payment of said assistants, and providing that said assistants may be appointed according to population and declaring an emergency."

The rule requiring printed bills to lie over 24 hours was suspended by a two-thirds vote, on motion of Senator Martin.

The bill was read second time.

Senator Woodward sent up the following amendments:

Amend S. B. No. 4 by adding the following to Section 1:

"Provided however that assistants appointed under the provisions of this Act, and who are not licensed as attorneys-at-law shall not be entitled to practice as attorneys, nor shall they be permitted to appear as counsel upon or during the trial of any cause before any court."

WOODWARD.

Read and adopted.

Amend the caption by adding the following:

"And prohibiting such persons who are not licensed attorneys to appear as counsel in any cause."

WOODWARD.

Read and adopted.

The bill as amended passed to engrossment by the following vote:

#### Yeas—20.

Beck.	McFarlane.
Berkeley.	Miller.
Cousins.	Neal.
Gainer.	Parrish.
Hardin.	Russek.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Witt.
Love.	Woodul.
Martin.	Woodward.

#### Nays—2.

Cunningham.	DeBerry.
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Absent.

Patton.	Pollard.
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**Absent—Excused.**

Greer.	Stevenson.
Moore.	Williamson.
Parr.	Wirtz.
Small.	

On motion of Senator Martin the constitutional rule requiring bills to be read on three several days was suspended and S. B. No. 4 was put on its third reading and final passage, by the following vote:

**Yeas—23.**

Beck.	McFarlane.
Berkeley.	Miller.
Cousins.	Neal.
Cunningham.	Parrish.
DeBerry.	Patton.
Gainer.	Russek.
Hardin.	Thomason.
Holbrook.	Westbrook.
Hornsby.	Witt.
Hyer.	Woodul.
Love.	Woodward.
Martin.	

**Absent.**

Pollard.

**Absent—Excused.**

Greer.	Stevenson.
Moore.	Williamson.
Parr.	Wirtz.
Small.	

Read third time and finally passed by the following vote:

**Yeas—19.**

Beck.	McFarlane.
Berkeley.	Miller.
Cousins.	Neal.
Gainer.	Parrish.
Hardin.	Russek.
Holbrook.	Thomason.
Hornsby.	Westbrook.
Hyer.	Witt.
Love.	Woodul.
Martin.	Woodward.

**Nays—2.**

Cunningham. DeBerry.

**Absent.**

Patton. Pollard.

**Absent—Excused.**

Greer. Moore.

Parr.	Williamson.
Small.	Wirtz.
Stevenson.	

**Resolutions Signed.**

The Chair, Lieutenant Governor Barry Miller, gave notice of signing, and did sign, in the presence of the Senate, after their captions had been read, the following resolutions:

S. C. R. No. 2.

H. C. R. No. 5.

**Committee Appointed**

The Chair appointed the following committee to investigate the Travis County courthouse situation (H. C. R. No. 2):

Senators Hornsby, Woodward and Martin.

**Committee of the Whole.**

On motion of Senator Witt, the Senate resolved itself into a Committee of the Whole to consider S. B. No. 1.

**Recess.**

At 12:02 o'clock p. m., Senator Berkeley reported that the Committee of the Whole had made progress and moved that the Senate recess until 2:00 o'clock p. m.

**After Recess.**

The Senate met at 2:00 o'clock p. m., pursuant to recess, and was called to order by Lieutenant Governor Barry Miller.

**Committee of the Whole.**

On motion of Senator Berkeley the Senate resolved itself into a Committee of the Whole to consider S. B. No. 1.

**Committee Reports.**

Senator Berkeley reported that the Committee of the Whole had made progress and moved that the Senate go into Committee of the Whole tomorrow morning after the morning call. The motion prevailed.

**Adjournment.**

On motion of Senator Parrish, the Senate, at 4:40 o'clock p. m., ad-

journed until 10 o'clock tomorrow morning.

### APPENDIX.

#### Petitions and Memorials.

Angleton, Texas, Jan. 25, 1930.  
To the Members of the Forty-first Legislature, Austin, Texas.

Gentlemen: The Commissioners' Court and contractor having been severely criticized in statements given out to the public press, and we are reliably informed in the report to the Joint Legislative Committee appointed to make investigation of the fees of public officials in Texas, relative to the delinquent tax situation and the collection thereof in this county, based upon ill-advised, hastily gathered, erroneous facts and figures concerning the same, misleading to the general public and those interested in the matter, with insinuations and intimations of fraud and collusion based upon facts and figures disclosed to said committee as a result of their investigation into the fees of public officials held in this county, as shown upon their face, we desire to submit for your information the following observations for your consideration taken from the records.

Newspaper reports carried statements throughout the State attributed to State Senator Pink L. Parrish of Lubbock, Chairman of this committee, purporting to be based upon the results of the committee's investigations, facts and figures to the effect that in Brazoria County delinquent taxes to the amount of

\$2,000,000.00 existed, of which amount 50% or \$1,000,000.00 was easily collectible, and that the contractors would receive under their contract 33 1-3% of said amount, or \$333,000.00 for the mere collection thereof. In some papers this total amount of delinquency varied all the way from \$1,000,000.00, \$1,500,000.00 to \$2,000,000.00, of which amount 50% was easily collectible, and that the contractor would collect 33 1-3% of whatever amount was collected.

The tax rolls of Brazoria County for the year 1925 disclose a total acreage of 936,258, with a total valuation of \$31,020,237.00, the total amount of acreage carried unknown and unrendered on said rolls was 302,582, comprising 12,288 tracts of land, on which a tax was due in the amount of \$123,822.00.

The tax rolls for the year 1928 disclose a total amount of acreage of 921,010 acres with a value of \$33,694, total acreage carried on the tax rolls as unknown and unrendered 233,680, comprising 11,160 tracts of land upon which a tax was due in the amount of \$82,279.00, total acreage completely lost from the year 1925 to 1928 amounted to 15,248 acres.

There is a total of 724 surveys in this county, covering 937,592 acres, more or less, up to date there has been a total of 234 surveys covering 336,066 acres on which abstracts of title, maps, plats and ownership thereof, together with tax notices and suits for collection of delinquent taxes have been completed at a cost to the contractors of \$35,000.00.

Cost to contractor for completion of 40% of work .....	\$ 35,000.00
Cost of completion of entire job based upon the foregoing figures .....	87,500.00
Total amount of delinquent tax shown on the Tax Collector's records .....	585,000.00
Less prison farm tax .....	\$126,000.00
Less delinquent taxes on which suits have been previously filed .....	30,000.00
Less errors and double renditions, 40% .....	171,000.00
<b>TOTAL AMOUNT DEDUCTED .....</b>	<b>327,000.00</b>
Total amount of taxes collectible under contract .....	\$258,000.00
Plus 33 1-3 penalty and interest .....	86,000.00
<b>TOTAL AMOUNT COLLECTIBLE .....</b>	<b>\$344,000.00</b>

Uncollectible on account of taxes, penalty, interest and costs being more than property would sell for at tax sale.....	35,000.00
	\$309,000.00
Contractor's percentage for collection one-third.....	103,000.00
Cost and expense of completing contract .....	87,500.00
ESTIMATED PROFIT TO CONTRACTOR OF.....	\$ 15,000.00

The contractor is bound under the contract to collect all delinquent taxes from the year 1885 to 1929, both inclusive, both state, county and district taxes delinquent.

The contractor is bound by the contract to either collect, adjust or cancel any and all taxes delinquent upon the rolls of Brazoria County from the year 1885 to 1929, both inclusive, to prepare and install a complete system of maps, plats and ownership records of the county, together with surveys of any and all conflicts of acreage, or boundary lines of tracts or surveys, together with the ownership thereof for the consideration of 33 1-3% of delinquent taxes actually collected, payable when money is available through collections of these delinquent taxes, with a surety bond of \$25,000.00 (Twenty-five Thousand Dollars) posted for faithful performance.

It is a well known fact that in the larger counties of Texas with a great number of landowners, both resident and non-resident, that a map and plat book system is absolutely essential to the intelligent operation of the tax department. It is not the duty of the Tax Assessor to make or have made surveys of the county, or to check their accuracy on the ground, nor to make these map books and install what is known as the "Plat System." This county realized the necessity of such a system many years ago, and contracted for and had installed a system of plats and maps and paid for the same out of the general fund, and the system has formed the basis of the tax rolls in the assessor's department from then until now, but on account of the inadequacy of the system at the time of installation and the fact that the county has maintained the same with indifferent success, permitting it to run down, and making no attempt to build it up. There is not now available for the use of the Tax Assessor an ade-

quate ownership map, an adequate valuation map, nor any system for the prevention of doubles and errors in assessments, such as he badly needs, and without which it is practically impossible to correctly and intelligently prepare the tax rolls of a county of this size, having as it does a remarkable number of assessments and a large non-resident ownership, and in this respect differs from many of the counties in the state. On account of the great number of subdivisions and volume of land transfers in the county, it has made it almost impossible for the limited facilities of the tax department to cope with the situation of proper rendition of acreage in the county. As a result of this the Commissioners' Court was of the opinion that the entire system should be re-worked and a complete plat book system prepared and installed, and ownership and amount of acreage brought up to date, otherwise the assessor could not balance out his accounts, doubles and erroneous assessments prevail, assessments in the names of wrong persons, and inequality exists in taxation because of the lack of proper information. The Commissioners' Court with the idea of curing this situation by the installation of this system and by appropriate ownership and valuation maps of the city and acreage property in its entirety.

The above has been given for the purpose of showing something about the conditions of the tax records for the past twenty-odd years, and that errors in great volume get into the records at the very inception of each year's assessments from lack of proper equipment and methods, and that any system of taxation in this county must start in the assessor's office to overcome his present handicap and to enable him to prepare tax rolls correctly each year; and by reason of all this, errors have accumulated over this period of time, one upon the other, until a deplor-

able situation had to be remedied or an attempt made to remedy the same.

In order to collect the delinquent taxes it was necessary for the contractor to have compiled a consolidated delinquent tax record from 1885 to date; this was done and forms the basis of delinquent tax collections under the contract.

This consolidated delinquent tax roll was compiled from the annual delinquent lists and represents a copy of those remaining unpaid on those lists. On account of the absence of an adequate plat book system, a multitude of errors existed in these annual lists, no attempt having been made to locate unknown owners or to collect the taxes or to eliminate more than casual errors up until the time of the contractor's compilation thereof; it being absolutely essential that the tax situation could not be cleared up until these rolls were worked up and relieved of their errors.

The amount of delinquent taxes grew in volume with each passing year, pyramiding one year's delinquency upon prior years until the commissioners' court was faced with a serious situation with inadequate facilities and provisions of law or allowances for officials to cope with the same, far more taxes going delinquent each year than those collected.

Delinquent tax suits should manifestly be filed only after every effort has been made to collect the tax, and then only after the most thorough preparations. The docket of the district court was clogged with delinquent tax suits on which service had not been had, and which were not prepared for trial. The present contractor is now going back over the delinquent tax suits which have been filed, and will of necessity amend and dismiss a great volume of them, having to refile practically all of these suits after a proper investigation of the records and obtaining of the proper basis for a tax suit upon which to substantiate his cause of action.

The commissioners' court after due consideration of all the facts and after a most thorough investigation and discussion of the whole matter were brought to the conclusion that the only way by which proper lasting results could be obtained was by contracting with some reliable ex-

perts for the collection of all the delinquent taxes, both state, county, and other taxes, and to concentrate for that purpose. After consideration of all these facts, as stated, it was the conclusion of the court that more could be accomplished by contracting with an expert to install a modern plat book system, ownership and valuation maps properly keyed, and working out at the same time all the errors from the delinquent tax rolls, leaving property upon which taxes were due open for suit, suing for such taxes and prosecuting such suits to judgment, and generally cleaning up the tax situation in Brazoria County.

In pursuance to this conclusion on the part of the commissioners' court, a contract was awarded to Mills-DeWitt Company, requiring of them a surety company bond of \$25,000.00, setting a time limit of eighteen months, retaining ten per cent to insure collection of all the taxes, and providing in said contract proper specifications for the work, etc., the contract having been let after proposals were submitted to all persons interested and qualified in this line of business, and selection was made upon competency, qualification and integrity after a most thorough investigation into this firm's experience in similar work in other counties qualifying them to undertake the work here and whose record in other counties disclosed them to have properly performed their contract.

The reasons for the letting of this contract by the commissioners' court are as follows:

(1) That by reason of such procedure the handling of all three of the elements going into this matter would be placed in the hands of one agency, protected by the assistance and co-operation of the county attorney representing the people, and in this manner the work will be performed by an expert in his line, who will, by reason of his contingent interest in the contract, have exactly the same motives in properly performing it as the county had in awarding it. The contractor is interested in collecting all the taxes he can in the shortest possible time, and he cannot do this until he has prepared, or at least until he has in hand, a proper plat and map system.

The contract provides for the establishment and bringing up to date



of a plat system and map record, for a consolidated loose leaf tax record up to and including the last year of the contract; for the collection of all drainage, school, navigation, county and state taxes for a percentage of the 33 1-3 per cent of the taxes as and when collected; for the completion within eighteen months period of time, in which time all of the work must have been performed and all of the suits filed and prosecuted to judgment and the taxes collected or property sold; for the payment to the contractor when the taxes are collected of his percentage, less the retained percentage, guaranteeing that the contractor will not collect the easier or more profitable payments and let the hard cases go for the county to later collect itself. When the contractor shall have performed his duties under the contract and all suits have been filed and collected, and at the termination of the contract there will be available a complete set of plat records, an adequate system for the future, and the necessity for collecting only of delinquent taxes under the annual delinquent list filed each year in the future.

(2) It was the opinion of the commissioners' court that the law in placing the 10 per cent penalty on delinquent taxes for the purpose of penalizing property owners who did not pay their taxes on time, and adding 6 per cent per annum interest for the same reason, and for the further purpose of compensating counties for the added cost of collecting delinquent taxes, thus serving two purposes. Under the contract for the collection of delinquent taxes both elements still remain. The interest and penalty, when collected, will be applied to compensate the contractor. An examination of the records shows that the interest accruing over a period of years and the penalty of these delinquent taxes will cover the amount of the percentage to the contractor.

(3) A great volume of taxes are now being lost on account of being barred by limitation. This is especially true of drainage, school and road district taxes.

(4) Under the plat and map system now being compiled under the contract there will be made available to the board of equalization accurate records for comparison of valuations in any section or community.

a most desirable thing, and one not now available. Inequality of assessment, failure to assess, placing upon the rolls of property now escaping taxation, elimination of "unknown", and all those matters tending to make the equalization uniform will be furthered when these records are available to the Board.

(5) With old delinquent taxes out of the way and with the records brought up to date, the current operating expense of every department will be immediately reduced, as well as an increase in efficiency.

(6) Collection of these delinquent taxes will make available for current expenditure a considerable amount of money, and enable needed improvements to go forward without raising other revenue, or will result in an immediate reduction in taxes, or both.

(7) Records available from other counties where this system has been installed disclose without doubt that a sufficient quantity of property is escaping taxation to justify the expense upon that theory alone.

(8) It is manifestly unfair that part of the property owners should pay taxes and the other part should not, and this results in those who pay being required to defray more of the expenses of the government by exactly the amount of delinquencies.

(9) The county has been paying for the assessing of property not in existence, not through deliberate intention of any officer, but through circumstances forced by the condition in which the tax records now are, which from year to year amounts to a considerable item, which this system when installed will eliminate.

(10) It was urged and is being urged in criticism of this contract that delinquents are having a hardship worked upon them by enforced collections. But is this unfair? Taxes are a penalty running with property ownership. For to allow delinquent tax to remain on the rolls delinquent without forced collection means continued unfairness to the taxpayers and a help to the tax dodgers.

This information is submitted, not with any idea of influencing legislation one way or the other, because regardless of any action on the part of the Legislature either now or in the future, we cannot be affected

thereby under our present contract, but in order that those interested in the matter may be properly advised in the premises.

Respectfully submitted,  
SCOTT GAINES,  
County Judge.

#### Committee on Engrossed Bills.

Committee Room,  
Austin, Texas, January 27, 1930.  
Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on Engrossed Bills, have had S. B. No. 4 carefully examined and compared, and find the same correctly engrossed.

WESTBROOK, Chairman.

#### Committee on Enrolled Bills.

Committee Room,  
Austin, Texas, January 27, 1930.  
Hon. Barry Miller, President of the Senate.

Sir: We, your Committee on Enrolled Bills, have had S. C. R. No. 2 carefully examined and compared, and find the same correctly enrolled, and have this day at 11:45 o'clock a. m., presented the same to the Governor for his approval.

WITT, Chairman.

### SIXTH DAY.

Senate Chamber,  
Austin, Texas, January 28, 1930.

The Senate met at 10 o'clock a. m. pursuant to adjournment, and was called to order by Lieutenant Governor Barry Miller.

The roll was called, a quorum being present, the following Senators answering to their names:

Beck.	Miller.
Berkeley.	Neal.
Cousins.	Parrish.
Cunningham.	Patton.
DeBerry.	Pollard.
Gainer.	Russek.
Hardin.	Stevenson.
Holbrook.	Westbrook.
Hornsby.	Wirtz.
Hyer.	Thomason.
Love.	Witt.
Martin.	Woodul.
McFarlane.	Woodward.

#### Absent—Excused.

Greer.	Small.
Moore.	Williamson.
Parr.	

Prayer by the Chaplain.

Pending the reading of the Journal of yesterday, the same was dispensed with on motion of Senator Berkeley.

#### Petitions and Memorials.

(See Appendix.)

#### Committee Reports.

(See Appendix.)

#### Bills and Resolutions.

By Senator Patton:

S. B. No. 14, A bill to be entitled "An Act to authorize the Commissioner of the General Land Office to accept and award all applications for the repurchase of public school land located in Montgomery County, Texas, forfeited and reappraised under Chapter 94, an Act approved March 19, 1925, and as amended by Chapter 25, an Act approved October 27, 1926, for which applications or the first payment therefor were filed in the Land Office after the expiration of the time allowed by law for the filing thereof, but for which applications and the first payment were so filed; such acceptances and award to be subject to existing rights of any third party who may have filed oil and gas applications thereon."

Read first time and referred to Committee on Public Lands and Land Office.

By Senator Patton:

S. B. No. 15, A bill to be entitled "An Act making appropriation for the benefit of Weldon Common School District No. 71, of Houston County, Texas, on account of the recent destruction of the school building and equipment in the territory now composing said district, directing the expenditure of said money; and declaring an emergency."

Read first time and referred to Committee on Public Lands and Land Office.

#### Message From the Governor.

The Chair recognized the Doorkeeper, who introduced a messenger from the Governor with the following message:

Executive Office.

Austin, Texas, Jan. 27, 1930.

To the Members of the Senate:

Subject to your confirmation, the